

Tobacco as subject of excise tax

Abstract

The subject of my work is the excise duty on tobacco products and tobacco in all its forms. Tobacco is a very specific product in terms of taxation in comparison with other products taxed by excise duty.

Whether it is the issue of labeling tobacco products, filing tax returns, or the method of packaging and price regulation, in all these areas, the administration of excise duty on tobacco products is a completely separate piece of legislation, which differs significantly from the administration of other excise duties.

All these institutes are analyzed in detail, including consideration of the relevant case law of administrative courts. Complementary to tax regulation of tobacco products is the excise duty on raw tobacco, which is a new type of excise duty (which is not harmonized by European Union law). A novelty in the field of excise duties across the European Union but also globally is the tax on heated tobacco products, which has been enshrined in all legal systems in recent years.

The aim of my work is a thorough analysis of all the above areas. Also due to the reason that in the Czech Republic, the excise duty on tobacco products and tobacco has not yet been the subject of one comprehensive publication. In the area of tobacco product legislation, I will recapitulate the legislation and confront it with European Union law. In the case of raw tobacco, I am trying to analyze this legislation thoroughly, which, even five years after its entry into practice, is not very graspable, and its application still involves certain excesses, stemming not only from the inconsistency of this legislation but also from the absence of treatise. I also confront domestic legislation with foreign legal systems, which have also limited the disposition of raw tobacco in the form of taxation of this commodity.

With regard to the newly effective excise duty on heated tobacco products, I am trying to make an initial assessment of this new legislation, as well as a comparison with the way in which this tax has been introduced by other European Union countries. All aspects related to the excise duty on tobacco are thoroughly discussed, including taking into account the administrative practice of the tax administrator as well as case law, all complemented by the views of forensic experts on tobacco products.

All of the above concludes with an overall assessment of the legality and adequacy of the current excise duty legislation on tobacco products, raw tobacco, and heated tobacco products, together with de lege ferenda proposals, ie ways to improve and streamline the legislation.